



Ayrshire Valuation Joint Board

Serving: East Ayrshire, North Ayrshire and South Ayrshire

Assessor and Electoral Registration Officer

9 Wellington Square, Ayr. KA7 1HL

Who we are and what we do

Introduction

Ayrshire Valuation Joint Board was established by the Valuation Joint Boards (Scotland) Order 1995 to carry out the valuation functions of East Ayrshire, North Ayrshire and South Ayrshire Councils. It came into existence on 1st April, 1996 and was also given the responsibility of carrying out Electoral Registration on behalf of the three constituent authorities.

The composition of the membership of the Board is determined by the above Order and consists of 5 Councillors representing East Ayrshire Council, 6 Councillors representing North Ayrshire Council and 5 Councillors representing South Ayrshire Council.

In order to carry out the valuation and registration functions, the Joint Board is required by law to appoint an Assessor who is an independent statutory official and who will also be a Chartered Surveyor. The Assessor has also been appointed by the three constituent Councils as Electoral Registration Officer. In pursuit of these duties the Assessor and Electoral Registration Officer is answerable to the Courts in terms of valuation or registration decisions.

The Joint Board, through the office of the Assessor and Electoral Registration Officer and her staff, carry out three main functions:

1. To produce and maintain the Valuation Roll which sets out the rateable values of all "*lands and heritages*" (except where excluded by statute) for rating purposes.
2. To prepare and maintain the Register of Electors.
3. To produce and maintain the Valuation List which sets out the banding of all dwellings for Council Tax.

The current staffing structure can be found on the AVJB website on the about us page, or by selecting the link www.ayrshire-vjb.gov.uk/about_us.html

The Valuation staff employed by the Assessor are Chartered Surveyors, Surveying Technicians or Property Assistants and the electoral registration staff are expected to have a thorough working knowledge of electoral law and procedures.

Additionally, the Assessor and her senior staff are members of the Scottish Assessors' Association (SAA). The Association was instituted in 1975 at the time of local government re-organisation. A voluntary organisation, the Association aims to facilitate, through a series of Working Groups and Committees, a consistency of approach in the administration of the valuation, council tax and electoral registration services.

The SAA also liaises with the Valuation Office Agency (VOA) in England and Wales, the Northern Ireland Valuation and Lands Agency (NIVLA) and the Republic of Ireland's Valuation Office (RIVO). This allows all fourteen Assessors to work together efficiently towards improving service delivery; an example being the SAA Web-Portal that enables ratepayers, taxpayers and the public at large to view Non-Domestic Valuations, Council Tax Bands and background information for the whole of Scotland in a consistent and uniform format. More recently, facilities to lodge appeals or make returns of rent have been added to the Portal.

The Portal also has a "private" area which has restricted access but is available to central and local government plus organisations such as General Registrar for Scotland and Registers of Scotland.

The Valuation Roll

The Valuation Roll is a public document which contains an entry for all non-domestic properties in the Assessor's area except those specifically excluded by law. Each entry in the Roll includes the names, as appropriate, of the proprietor, tenant and occupier, the Net Annual Value which has been set by the Assessor and the Rateable Value. The Rateable Value is derived from the Net Annual value and, as legislation currently stands, for the majority of properties, Rateable Value and Net Annual Value are the same. Rateable Value is statutorily defined and is, in broad terms, the rent that the property might reasonably achieve on the open market at a given date or "tone" date.

Values were established every five years at Revaluation which (since 1990) takes place at the same time throughout Scotland, England and Wales, although the Revaluation in 2015 was postponed until 2017. Revaluation results in the production of a new Valuation Roll which contains revised values for all non-domestic properties in the Assessor's area.

Following a Revaluation new values will generally remain unchanged until the next Revaluation, unless challenged under appeal or if the property is altered or other changes take place. New properties are added to the Roll and entries for demolished buildings are deleted. Such changes will be reflected in what is known as the "Running Roll" or a series of updates to the Valuation Roll. The Assessor is required to notify proprietors, tenants and occupiers of all changes in value, description or effective date which are made to the Valuation Roll by issuing a Valuation Notice.

Revaluations allow the Rateable Value of property to closely follow changes to the general levels of rental value and ensures that rises or falls in rental value are properly reflected. The revaluation process is a constant cycle of events.

The current number and value of properties in the Board area can be obtained from the Scottish Assessors' Association website www.saa.gov.uk and navigating to the Statistics page - www.saa.gov.uk/general_statistics.php

Yearly historical figures on numbers and value can be obtained from the public performance reports published on the AVJB website www.ayrshire-vjb.gov.uk/ppr.html

Appeals

Ratepayers, and others with an interest in the property, can lodge appeals if they disagree with the level of value. An appeal can be lodged at any time although there are restrictions on when such appeals will be considered competent.

1. In the six months following a revaluation.
2. Within six months of becoming proprietor, tenant or occupier of a property.
3. If there has been a material change of circumstances that affects value.
4. If there has been an error.

A major part of the Assessor's work relates to the disposal of these appeals. The largest proportion of appeals results from the revaluations although "Running Roll" appeals will also be lodged against changes to the Valuation Roll between each revaluation or if there is a perceived material change of circumstances.

The vast majority of these appeals are dealt with by negotiation. The remainder will be decided by the Local Valuation Appeal Panel or, in a small number of complex cases, by the Lands Tribunal for Scotland. All appeal outcomes can be further appealed – by both parties – to the Lands Valuation Appeal Court which is part of the Court of Session.

The Chartered Surveyors employed by the Assessor are required to act as expert witnesses in any appeal hearing and more senior staff will be required to lead these appeals which will involve examination of their own witnesses and cross-examination of appellant or appellant witnesses. In the event that appeals are heard by the Lands Tribunal or Lands Valuation Appeal Court, the senior staff may be required to brief legal Counsel employed to conduct the case.

If the case raises legal questions which are best set out by a professional within that field Counsel is appointed. The Chartered Surveyor will still be there to act as expert witness on matters of valuation. Counsel is appointed to ensure the legal points of the case are fully explored. In addition the decision may have repercussions in other valuation areas and proceed to the higher courts.

The Electoral Register

The Register of Electors contains details of everyone who has registered to vote. It is used to determine who can vote at elections while the Register is in force. A new Register is usually published at least once a year, but a revised version may be published at other times if, for example, major changes are made to the Register in the course of the year.

The Electoral Registration Officer

It is the duty of the Electoral Registration Officer (ERO) to prepare and maintain the Register of Electors. The ERO is appointed by each of the local authorities that comprise Ayrshire Valuation Joint Board.

Maintenance of the Electoral Register

The Register usually comes into force on 1st December in any given year and is updated on a monthly basis (except during the Annual Canvass) to reflect changes in people's circumstances as they occur.

The maintenance of the Register is becoming an increasingly complex and time-consuming operation. The principal reasons behind this are:

Annual Canvass

This involves issuing a Household Enquiry Form to every property on the register, followed by reminders and, if required, door-to-door canvassing. Invitations to Register are then sent out to electors added to the Household Enquiry Forms. These are also required to be chased up with reminders and door-to-door canvassing. The system of Individual Electoral Registration has effectively created an all year round canvass to pick up changes to the Electoral Register.

Rolling Registration

There are always sufficient changes to ensure that revised versions of the Register are published in the months between the Annual Canvass periods. For example, in any month, an average of 430 houses are bought and sold in the Board area. Add to this other major changes and it can be seen that there will always be a considerable number of changes to process, publish and notify.

Postal Voting

There is an increasing appetite for the use of the Postal Voting facility. Electors must apply individually and in writing and can have a Postal Vote for one election or in perpetuity. This does impose additional overheads on the Board's business, particularly in the run-up to an election when a considerable number of applications are made.

Annually the Board is also required to issue out challenge letters to everyone holding an absent vote that is 5 years old in order to obtain a fresh signature.

Since the 2014 European Election, Regulations have been in force that requires the ERO to notify a voter that their vote has been rejected because the personal identifiers on the postal voting statement could not be verified.

The Council Tax

The Assessor is responsible for the preparation and maintenance of the Council Tax Valuation List, which places each domestic subject or “dwelling” in one of eight valuation bands.

The band that the dwelling is allocated to reflects the Assessor’s opinion of the property’s open market value as at 1st April 1991, but taking account of its physical state and its locality as at 1st April, 1993.

For any new dwelling entering the List, the date of valuation remains 1st April, 1991 although account is taken of the current physical state and location of the property.

All valuations are subject to a number of important statutory assumptions, e.g.

- Available for sale on open market with willing buyer and seller.
- In a state of reasonable repair.

Dwellings

In general, and provided it is used as such, any kind of house or flat will count as a dwelling including second homes that are not let on short term basis as holiday homes. Self-Catering establishments will be entered in the Valuation Roll as commercial subjects provided they are available for let for a defined minimum number of weeks per annum.

Any dwelling not in the Council Tax List will appear in the Valuation Roll.

Some properties may be “apportioned” between the Council Tax List and the Valuation Roll. An example might be a Boarding House where part of the building is reserved for the operator’s own use. In such an example, the Boarding House portion will enter the Valuation Roll and the operator’s own accommodation will be in the Council Tax List.

Caravans count as dwellings if they are someone’s main home.

Certain properties in multiple occupation, where facilities are shared, may count as one or more dwellings depending on the detailed occupation arrangements.

The number of dwellings in each Band per Council area can be obtained from the Scottish Assessors’ Association website www.saa.gov.uk and navigating to the Statistics page - www.saa.gov.uk/general_statistics.php

Yearly historical figures on numbers can be obtained from the public performance reports published on the AVJB website www.ayrshire-vjb.gov.uk/ppr.html

Alterations to Bands

In the normal course of events, the band allocated to a dwelling will not change even although the sale price of the house might rise or fall. There are exceptions to this:

Material Reduction

This may result from the demolition of any part of the dwelling or any change in the physical state of its locality.

Material Increase

This may result from building, engineering or other works carried out on the dwelling. Any change in the Council Tax band following on a material increase in value will only take effect after the property is next sold and only if the effect of the works would have placed the house in a different band in 1991.

Appeals and Proposals

This is slightly different from Valuation Roll appeals in that the first stage is a "Proposal" to alter the band made by the taxpayer or owner of the property. After 6 months or when the proposal is cited for a hearing, it then becomes an appeal.

As with Valuation Roll appeals, any appeal that cannot be settled by negotiation will be heard by the Valuation Appeal Committee and any further appeal (on points of law only) will be heard by the Court of Session.

New Houses/Demolitions

The bulk of the work carried out in relation to Council Tax is the maintenance of the Valuation List to reflect addition of new houses, alteration of bands on properties where they have been extended and subsequently sold and the demolition of houses.

Renovation work carried out by Housing Associations may also require changes to be made if, for example, 3 houses are made into 2.

It is important to note that any new houses being added are allocated to a band that reflects the price that the Assessor estimates that the house would have achieved on the market in 1991, taking into account the physical and geographic, etc. features of the property to be valued with those of houses which actually sold around the valuation date. In other words, the Assessor uses a comparative method of valuation.

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Scottish Assessors' Association Web Portal

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